

## **COUNTY TREASURERS' 2013 CONFERENCE**

### **Auditor & Treasurer Excise Tax Reconciliation**

*presented by  
Brenda Alyea  
Auditor of State's Office*

2013 COUNTY TREASURERS' CONFERENCE AUDITOR OF STATE PRESENTATION

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### **Auditor & Treasurer Reconciliation Overview**

- Use Auditor of State (AOS) reconciliation worksheet to determine the difference between the excise the auditor is including in the settlement and the excise the treasurer certified on the 49TC
- The auditor should be including in the settlement the excise tax posted to the excise tax ledger as of the cutoff date
- The treasurer should be certifying on the 49TC the excise posted to the cash book as of the date the 49TC is completed

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### **Auditor & Treasurer Reconciliation Overview**

- The reconciliation is a matter of the auditor knowing what's in the excise tax amount included in settlement and the treasurer knowing what's in the amount certified
- The difference between the auditor and treasurer amount is a matter of what is in one amount and not in the other amount
- As long as the difference is one of the items on the reconciliation worksheet and the auditor and treasurer difference is reconciled to zero, the excise tax settlement can move on

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### ***Auditor & Treasurer Reconciliation***

- **Treasurer Certified Excise Tax**
  - The License Excise Collected amount on the 49TC **MUST** be the amount of excise the treasurer has on the cash book at the time of certification.
    - This includes vehicle/auto, watercraft/boat, auto rental, aircraft, excise tax cut replacement/lottery
  - If there is no amount in the License Excise Collected Line of the 49TC – the auditor will send 49TC back to treasurer.

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### ***Auditor & Treasurer Reconciliation***

- **Excise Advance**
  - If there was an excise tax advance draw against the excise, the advanced amount must be entered on the worksheet
- **Excise To Be Distributed**
  - Enter the amount of excise being distributed to the taxing units. This amount can be obtained from the 49TC, Column 12

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### ***Auditor & Treasurer Reconciliation***

- **Excise Distributed To County General**
  - If there are refunds of watercraft/boat excise money paid from the County General Fund, then the amount of the refunds need to be entered here.
    - **NOTE:** Prior to entering the excise amounts on the Excise Allocation Worksheet, deduct the refunds from the appropriate taxing district first.

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### ***Auditor & Treasurer Reconciliation***

- **Welfare & School Excise Allocations**
  - The amount entered is the Remittance to State amount from the Excise Allocation Worksheet.
- **Treasurer & Auditor Excise Tax Difference**
  - The difference amount is the sum of the Certified Amount plus Advance Draw Total minus amount Distributed at Settlement minus Reimbursement to County General for Refunds minus School & Welfare Excise Allocation

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### ***Auditor & Treasurer Reconciliation***

- **Excise Tax Cut Replacement**
  - This amount is what the auditor is including in settlement, but has not been received by the treasurer certification date.
- **Excise After Auditor Cut-Off Date**
  - This is excise received by the treasurer after the auditor cut-off date and is included in the certification but not included in the settlement.

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### ***Auditor & Treasurer Reconciliation***

- **Excise Included In Settlement But Not Certified By Treasurer**
  - This is excise received by the treasurer by the auditor cut-off date and is included in settlement but the treasurer has not posted the amount to the cash book and is not included in the certification amount.

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### ***Auditor & Treasurer Reconciliation***

- **Reconciled Difference**
  - Should equal ZERO
    - If there is a difference, then it should be resolved before continuing with settlement.
    - If not resolved by current settlement, then it should be resolved by the following settlement.
    - If not resolved by following settlement, then the amount needs to be allocated to the units at the next settlement.

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### ***Auditor & Treasurer Reconciliation***

- **Allocating Unidentified Excess Excise Balance**
  - If you determine that there is unidentified excise to be allocated, please contact our office. We will provide you with instructions and a sample worksheet to do the allocation.

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### ***AOS Contact Info***

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- **Janie Cope**
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***DOR Contact Information***

- Auto Rental Excise – Valerie Hunt
  - [vhunt@dor.in.gov](mailto:vhunt@dor.in.gov)
  - 317-232-3996
  
- Air Craft Excise – Dave Paquette
  - [dpaquette@dor.in.gov](mailto:dpaquette@dor.in.gov)
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